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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 2287
(AFI)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), and AFI respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 2287 (AFI) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on March 14, 2006, Acorn Distributors Inc. ("Acorn") filed proof of claim number 2287 against DAS LLC, which asserts an unsecured non-priority claim in the amount of \$12,921.52 (the "Claim") stemming from the sale of goods.

WHEREAS, on August 1, 2006, Acorn assigned its interest in the Claim to Liquidity Solutions, Inc. ("Liquidity Solutions") pursuant to a Notice of Transfer (Docket No. 4808).

WHEREAS, on September 11, 2006, Liquidity Solutions assigned its interest in the Claim to AFI pursuant to a Notice of Transfer (Docket No. 5098).

WHEREAS, on May 22, 2007, the Debtors objected to the Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

WHEREAS, on June 19, 2007, Liquidity Solutions filed its Response Of

Liquidity Solutions, Inc., As Assignee, To Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 8307) (the "Response").

WHEREAS, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$7,723.22.

WHEREAS, DAS LLC is authorized to settle the Claim either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and AFI stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$7,723.22 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. Allowance of the Claim is in full satisfaction of the Claim and AFI and Liquidity Solutions, on each of their own behalves and on behalf of each of their own predecessors, successors, assigns, parents, subsidiaries, and affiliated companies, and each of its former, current, and future officers, directors, owners, employees, and other agents (the "Releasing Parties"), hereby waive any and all rights to assert, against any and all of the Debtors, that the Claim is anything but a prepetition general unsecured non-priority claim against DAS LLC. The Releasing Parties further release and waive any right to assert any other claim, cause

of action, demand, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law, whether or not known or suspected at this time, which relate to the Claims or which the Releasing Parties have, ever had, or hereafter shall have against the Debtors based upon, arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring before the Petition Date in connection with the Claim.

3. Liquidity Solutions shall withdraw its Response to the Fifteenth Omnibus Claims Objection with prejudice with respect to the Claim.

So Ordered in New York, New York, this 20th day of June, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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